



Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

www.irs.gov/newsroom

Public Contact: 800.829.1040

Substitute Forms W-2 for Hurricane Victims

FS-2006-8, January 2006

Some taxpayers affected by hurricanes Katrina, Rita and Wilma may have difficulty obtaining 2005 Form W-2, Wage and Tax Statement, and other 2005 information documents.

The Internal Revenue Service encourages taxpayers to contact employers or former employers and other payers to secure a W-2 or other documents.

If a taxpayer cannot obtain the documents after attempting to contact the employer, the taxpayer should file Form 4852, which substitutes for Forms W-2 and 1099-R, with his or her federal tax return.

The IRS generally will not accept Form 4852 until after Feb. 15, 2006. However, those affected by Hurricanes Katrina, Rita and Wilma may submit the form prior to Feb. 15.

Taxpayers may need to use pay stubs, bank records, prior year forms or other information to estimate the 2005 Form W-2 data and other information return data.

Taxpayers who have all information required for Form 4852, including employer federal identification number, are eligible to e-file their individual income tax returns. Preparers who e-file returns based on the completion of Form 4852 must ensure that the W-2 record be marked "non-standard."

In cases where the taxpayer worked for the same employer in 2004 and has all the required wage information except for an employer federal identification number, the taxpayer may contact the IRS disaster toll-free number at 1-866-562-5227 and request the employer's federal identification number from the previous year's W-2. Taxpayers who do not have access to the necessary federal identification number should still use Form 4852. However, they will be required to file a paper return.

If last year's information document is needed to determine the current year's income, a taxpayer can call the disaster toll-free number and request a copy of the prior year document.